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IMPLEMENTATION OF MANAGEMENT EXCELLENCE IN UNICEF

Progress report on oversight

SUMMARY

The present report was prepared in response to Executive Board decision 1996/32, (E/ICEF/1996/12/Rev.1), in which the Board requested that the secretariat present at its third regular session of 1997 a progress report on oversight including an update on the development of a framework of roles, responsibilities and accountabilities for UNICEF, detailed information about the activities of the Office of Internal Audit (OIA) and a comprehensive report on the strategic planning, monitoring and evaluation functions.

Chapter I describes the framework and accountability system for performance monitoring and oversight in UNICEF. Key roles and responsibilities of country offices, regions and headquarters are described for performance monitoring, evaluation, audit and investigation activities. Chapter II provides detailed information on recent and planned activities of OIA. Chapter III describes the role of the Division of Evaluation, Policy and Planning in strategic planning, monitoring and evaluation functions in UNICEF.

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I. THE UNICEF SYSTEM OF OVERSIGHT

1. Performance monitoring and oversight have been major themes throughout the management excellence process in UNICEF. Their purpose is to ensure high quality and responsive programmes through responsible use of resources for the maximum benefit of children and women. They feature in all aspects of UNICEF work. The UNICEF system of oversight is a cyclical process involving assessment of programme and operational performance against organizational priorities and objectives generated by the strategic planning process. The answer to the question, "How are we performing against what we set out to achieve?" is obtained though "performance monitoring", a management function carried out in offices throughout UNICEF, and "oversight", separate independent mechanisms to assess programme and operational performance.

2. Management excellence has focused increased attention and priority on strengthening the internal control environment within UNICEF. Several initiatives are being undertaken to create a more enabling and proactive management culture. These initiatives are contributing to improved systems of oversight and enhanced standards of performance. They include redefined roles and accountabilities for UNICEF offices; training to enhance staff capacities for performance monitoring; introduction of preventive approaches and tools for managers to spot and respond to "red flags" signaling potential problems; and improved management information systems.

A. Framework for the UNICEF system of performance monitoring and oversight

3. The fulfilment of accountabilities within UNICEF is assessed through a dual system of performance monitoring and oversight. Performance monitoring includes all tasks associated with supervision. It is a management function assigned at all levels of the organization. Oversight of these management functions is maintained through independent internal audit and investigative functions carried out within UNICEF, and by mandated external bodies within the United Nations system. Implementation of accepted recommendations from oversight activities is then, in turn, a responsibility of line management.

4. The evaluation function in UNICEF is both a mechanism for providing oversight at country, regional and headquarters locations and an instrument that allows organizational learning through the identification of lessons and good practices. Evaluations are conducted as a component of performance monitoring to assess whether UNICEF programmes achieve their objectives and are effective and relevant, and to distill lessons for improved programming, strategic planning and policy development. Evaluations are also commissioned by the Division of Evaluation, Policy and Planning (EPP) as a component of the independent oversight activities of UNICEF.

5. Together, these components comprise the overall system of oversight of UNICEF. Within each component, there is a continuing process of assessment of programmatic and operational performance, characterized by analysis of programme outcomes and policies; design and implementation of appropriate actions to improve performance; assessment of impact of actions taken; and improved analysis. It allows for mid-course corrections and adjustments to be implemented, thus contributing to more relevant and responsive programmes. It informs the setting of organizational priorities and contributes to the development of the UNICEF strategic plan.

Performance monitoring

6. Performance monitoring includes management functions associated with supervision. Supervisory reporting lines within UNICEF are as follows: (a) the country representative is at the apex of a reporting structure defined by country programme management plans (CPMPs); (b) country representatives report directly to regional directors, who also supervise management of the regional offices; (c) regional directors report to the Executive Director; (d) supervision of headquarters division directors is the responsibility of the Deputy Executive Directors, who report to the Executive Director; and (e) the Executive Director is accountable to the Executive Board.

7. Assessment of the fulfilment of individual staff responsibilities occurs through the performance appraisal system, which includes annual objectives based on workplans and periodic reviews of performance by staff members with their supervisors. The relationship between an individual staff member and his/her supervisor is key to successful and effective performance monitoring. Efforts continue to be made to improve the management of human resources throughout UNICEF, and the Executive Director continues to communicate to all staff in supervisory positions that they are expected to serve as role models in applying the Guiding Principles for Commitments and Conduct, and to provide clear workplans and feedback to staff on performance.

8. A core tenet of management excellence is the necessity to create a management environment based on clear accountabilities so that staff members are aware of, understand and exercise their responsibilities and monitor progress towards their fulfilment. This view of personal responsibility is a central element of improved accountability. Assessment of office and programme performance is carried out through annual programme and management reviews, programme evaluations, mid-term reviews and monitoring of data contained in management information systems, and through audit activities.

Maintaining internal oversight and external scrutiny

9. Performance monitoring is supported by the Office of Internal Audit (OIA) as an independent oversight capacity that conducts audits in conformity with generally accepted audit standards. OIA reviews, evaluates and reports to the Executive Director on the soundness, adequacy and application of systems, procedures and related internal controls. The audits encompass the following elements:

(a) A review of financial transactions to determine whether they are in compliance with established regulations, rules, policies, procedures and administrative instructions;

(b) An appraisal of the operational efficiency and economy with which financial, physical and human resources are utilized;

(c) A review and an appraisal of programmes and programme activities.

10. UNICEF is overseen by external bodies within the United Nations system mandated with the responsibility for oversight. These include the United Nations Board of Auditors, the Joint Inspection Unit (JIU), the United Nations Office of Internal Oversight Services and the Advisory Committee on Administrative and Budgetary Questions (ACABQ).

11. The Board of Auditors performs audits of the accounts of UNICEF as it deems necessary in order to satisfy itself that:

(a) The financial statements are in accord with the books and records of the organization;

(b) The financial transactions reflected in the statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directives;

(c) The securities and moneys on deposit and on hand have been verified by certificates received direct for the organization's depositories or by actual count;

(d) The internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereupon;

(e) Procedures satisfactory to the Board of Auditors have been applied to the recording of all assets, liabilities, surpluses and deficits.

12. The JIU reviews management systems and practices throughout the United Nations system, providing an independent view aimed at improving management and achieving greater coordination between organizations.

13. The United Nations Office of Internal Oversight Services provides investigative services as necessary to UNICEF, e.g., advice regarding methodologies to be applied in undertaking investigations. ACABQ examines budgets, structures and other administrative/financial issues and reports thereon to the Executive Board. ACABQ also examines the Board of Auditors' reports and reports thereon to the General Assembly.

14. The interface between performance monitoring and oversight in UNICEF is the Internal Audit Committee, chaired by the Executive Director. The Committee provides advice on internal audit strategy and monitors implementation of audit recommendations. From 1998, the Executive Director will issue an annual report on internal audit activities to the Executive Board. The report will include major findings and conclusions of internal audit activities, and will enable conclusions to be drawn on the strength of the control environment within UNICEF.

Increased capacity for performance monitoring and oversight

15. As part of management excellence, efforts are being made to strengthen the capacity of UNICEF for effective performance monitoring and supervision through the improvement of: (a) standards; (b) systems; and (c) staff skills. These efforts also contribute to improvements in the quality of oversight activities and in the capacity for implementation of audit recommendations.

16. Performance standards currently are being assessed and developed in the following priority areas: programme management; financial and administrative management; supply management; human resources; evaluation; and audit.

17. Improved management information systems include the introduction of the Programme Manager System (PROMS), the new financial management system and the United Nations Integrated Management Information System for Human Resources.

The test roll-out of PROMS in seven country offices (Bangladesh, Indonesia, Mali, Morocco, Peru, Turkey and Zambia) in spring 1997 included examination of the offices' work processes to ensure that they were streamlined and effective, and that roles and responsibilities were clearly defined throughout each office. The use of PROMS will permit more systematic and transparent monitoring of management functions in all offices.

18. In order to strengthen staff capacities for performance monitoring and oversight, the Division of Human Resources, with support from OIA, added a control self-assessment module to the office management training package in 1996. The objective of the module is to enhance country offices' capacities to review and improve the management of control systems. It is designed to: help offices review, analyze and recommend key internal controls needed to assess country programme and office support functions; understand the concept of accountability and delegation of authority; understand internal controls, be aware of threats to them and recognize "red flags"; understand concepts of risk and control self-assessment; learn self-assessment skills, and how and when to use them; and understand oversight and how to apply it in a non-threatening way to improve internal controls. Offices are increasingly applying control self-assessment techniques as a result of this training.

19. In addition, OIA provides leadership in the understanding, identification and management of risk. Techniques used to assess risk as a means of selecting which audits to undertake are being disseminated widely, to help others with supervisory responsibilities to spot "red flags" at early stages. Flexibility in response to potential problems is also being encouraged. In several recent cases, experienced operations officers have been seconded for short periods from their duty stations to other offices to respond quickly to prevent problems from materializing. Another example of recent efforts to improve staff capacities for performance monitoring and oversight is a fraud-awareness course, provided in May 1997, by Georgetown University (United States) to Supply Division staff in Copenhagen.

B. Key roles and responsibilities of country offices, regions and headquarters

20. In response to comments made by delegations at the 1997 annual session of the Executive Board, examples of the division of labour between country offices, regions and headquarters for performance monitoring, evaluation, and audit activities are outlined below.

21. Roles and interrelationships among country, regional and headquarters offices have been redefined to ensure that performance monitoring and oversight functions carried out in each location work effectively as a system to secure the most effective and responsible use of resources for children. These roles will be effectively exercised once the new systems being developed (e.g., PROMS and the new financial system) are fully in place. Although heads of office are accountable, in accordance with the UNICEF internal governance system, management teams are called upon to participate in carrying out the roles and responsibilities described below. In the case of regional offices, the use of regional management teams has allowed richer discussions and more informed decision-making through peer review which capitalizes on the experiences and talents of country representatives. The use of regional management teams is also resulting in greater ownership of decisions made and increased effectiveness in ensuring that decisions respond appropriately to the needs of country programmes within the region.

22. The Executive Board completes the work emerging from this division of labour by: providing guidance and direction on the main areas of UNICEF work; reviewing the medium-term plan; reviewing country notes; approving country programme recommendations (CPRs); approving budgets and monitoring financial management within the UNICEF secretariat; reviewing reports on mid-term reviews and major evaluations; monitoring human resources trends and issues; and monitoring major audit and investigative issues within the UNICEF secretariat through the report to the Board of Auditors and ACABQ.

Country offices

23. The country office's role in performance monitoring is to: ensure correct application of organizational policies and procedures; develop CPRs and formulate programme and support budgets; disburse annual programme budgets for the respective programme cycles as approved by the Executive Board; monitor the status of programme implementation; develop, implement and monitor the CPMP and annual management plan; identify lessons learned and ensure their use in country programme reviews and planning; and provide accurate and timely programme management information and reporting.

24. Key evaluation activities carried out by the country office are to: develop and update an integrated monitoring and evaluation plan; ensure the conduct of evaluations and studies in accordance with the plan, including design, coordination and implementation; ensure quality and appropriate use of evaluative activities including mid-term reviews; monitor effectiveness and relevance of the UNICEF country programme; ensure follow-up of evaluation recommendations; and channel evaluative results into the development of programme strategies and policies.

25. Country offices' responsibilities related to the audit function are to: establish and operate effective risk assessment and control systems; maintain a strong internal control environment through control self-assessment; implement agreed audit observations and recommendations; and monitor and alert the regional director, the Comptroller and OIA of suspected wrong-doing. Where necessary, country representatives may be required to conduct investigations authorized by the regional director and OIA and to implement corrective and disciplinary action as required.

Regions

26. Management excellence has clarified the role of the regional director as the leader of the regional management team, with increased responsibility for performance monitoring and oversight of country offices within the region. The role of the UNICEF regional presence is moving towards providing support, guidance and supervision of country representatives and a single stage of approval of key management processes as outlined below. This will allow for increased accountability and will shorten planning and approval processes.

27. Regions are moving forward in carrying out these new responsibilities. The regional office role in relation to performance monitoring will be to: monitor adherence to organizational policies and procedures; ensure appropriate guidance to country programme preparation; approve country notes and CPRs for submission to the Executive Board; assess regional resource requirements and funding opportunities; carry out regional programme budget and CPMP reviews and

approve country office budgets and reporting structures; monitor programme implementation; ensure the quality of annual and mid-term programme and management reviews and take appropriate action as required; approve changes in annual country programme budgets that exceed the authority of the country representative; and identify examples of best practices and areas in need of improvement.

28. Key evaluation activities carried out by the regional office are to: coordinate review of mid-term reviews and major evaluation reports in the region, in cooperation with Programme Division and EPP, and report to the Executive Board on results; monitor evaluation activities and review evaluation reports in the region to ensure quality and relevance; ensure evaluation of regional and multi-country initiatives within the region; provide technical assistance to country offices for evaluation activities; synthesize evaluation results and lessons within the region; monitor the quality and use of evaluation results to strengthen programmes within the region; and facilitate the exchange of relevant information and experience in the region.

29. Regional offices' responsibilities related to the audit function are to: support country offices in implementing agreed audit recommendations; monitor corrective action taken on audit observations in the region; provide recommendations on audit priorities for the region; monitor and alert the Executive Director to high-risk situations in the region and request audits; participate in selected country audits as agreed with OIA; implement audit recommendations within the regional office; monitor and alert the Executive Director, the Comptroller and OIA of possible wrong-doing in county and regional offices; and where necessary, support investigations in the region and implement corrective and disciplinary action as required.

Headquarters

30. The headquarters role in relation to performance monitoring is to: provide leadership and direction to UNICEF in carrying out policies provided by the Executive Board, the Economic and Social Council and the General Assembly to carry out the development of a global framework; guide the formulation of programme policies; coordinate the development of the organizational strategic plan and monitor its implementation; monitor the impact of UNICEF programmes and the effectiveness of advocacy and fund-raising activities; ensure appropriate policies, guidelines, indicators and tools for the main areas of UNICEF work; maintain and improve management systems and procedures; establish and monitor performance standards; monitor UNICEF funding requirements and the global funding environment; ensure that proper controls are in place to maintain the highest level of integrity and honesty; ensure the highest standards for human resources management; and report to the Executive Board on progress, key activities and specific issues identified by the Board for review.

31. Headquarters' responsibilities for the evaluation function are to: develop evaluation policies, procedures and instruments for assessing the effectiveness and efficiency of UNICEF-assisted programmes; provide technical leadership for the design of evaluations, methodologies, instruments, cost-analysis, training and reporting on evaluation results; monitor and review the quality of UNICEF-sponsored evaluations; report to the Executive Board on the results of thematic, multi-country and interregional evaluations; maintain the corporate database on evaluation results and ensure access by UNICEF

offices; and identify and disseminate lessons learned from evaluations and studies internally and with partners. Headquarters also collaborates with other United Nations agencies to increase harmonization of monitoring and evaluation activities and guidelines through the Inter-agency Working Group on Evaluation. Particularly with the Joint Consultative Group on Policy, common guidelines for monitoring and evaluation at the country level have been developed and further coordination of activities is being considered. Headquarters is also responsible for coordination at global level with donors, major non-governmental organization and other partners on the evaluation activities of programmes funded by donors or executed jointly with other organizations.

32. Headquarters' responsibilities for the audit function are to: identify risks as a basis for the selection of audits; monitor the implementation of audit recommendations globally; identify and report on global/regional risks and conditions; facilitate skills development and the application of control self-assessment in country, regional and headquarters offices; monitor and alert the Executive Director to suspected wrong-doing; recommend corrective and disciplinary action as required; implement and supervise investigations; ensure due process in resolution of disciplinary cases; and promote adherence to the Guiding Principles within UNICEF. The Executive Director chairs the Internal Audit Committee, which approves annual audit plans; reviews all audit reports; ensures implementation of agreed audit recommendations throughout the organization; commissions investigations; reviews investigation findings; and implements corrective and disciplinary actions.

II. ACTIVITIES OF THE OFFICE OF INTERNAL AUDIT

33. OIA is the principal unit for providing independent oversight within UNICEF by assessing the soundness, adequacy and application of systems, procedures and related internal controls through the audit activities described in paragraph 9 above. In exercising its responsibilities, OIA provides an assurance to the Executive Director that management controls throughout the organization are being implemented effectively to ensure responsible use of limited resources and maximize outputs for children and women. OIA also provides an assurance that data are accurate. Increasingly, OIA is supporting improved management controls by encouraging the development of skills for field staff to undertake self-assessments of the controls in their own offices.

34. To implement its oversight function, OIA currently has 16 professional staff, including the Director and Deputy Director. In 1996, audits were conducted in 30 field and headquarters locations. Major investigations in, for example, Kenya, combined with staffing vacancies, constrained OIA capacity in 1996 to implement fully its oversight responsibilities.

35. In response to these constraints, recruitment of staff was accelerated and new approaches to the management of the audit and investigation functions were introduced in the latter half of 1996 and early 1997.

36. There are 109 UNICEF entities which are subject to audit (country, area and regional offices and headquarters locations). It is planned that approximately one third of these will be audited each year. In the development of the annual audit plan, OIA selects offices for audit based on risk criteria which include the value of annual budgets, the time elapsed since the last audit

and other observed risks. Applying these criteria, the 10 largest countries are now audited every year and all other offices approximately every three years. The OIA management plan for the 1998-1999 biennium also defines a strategy for supporting the new challenges facing UNICEF. This includes the expansion of rights-based programming where measurement of programme delivery will be more difficult, and calls for new audit tools and approaches.

37. While maintaining its independence, OIA is now working closely with other divisions and offices to identify important cross-cutting issues on which to focus. This increased interaction to define priorities is enhancing the value added by OIA in achieving the objectives of UNICEF and in establishing a stronger management control environment within the organization. The contribution of OIA to management reform will be further enhanced through the periodic issuance of summary reports on effective management control practices and recurrent problems which have been identified during audits and that are worthy of consideration and application by other UNICEF offices.

38. Approaches to assess the quality of programme implementation and give an assurance of value for money in country programmes are under development in close collaboration with EPP. These will include the development of benchmark indicators for programme implementation and office performance. As of mid-1997, selected audits have begun focusing on identifying the major risks to the achievement of programme objectives in key countries.

39. OIA has over the years pointed to the need to clarify accountabilities and strengthen the control environment. Initiatives undertaken as part of the management excellence programme such as clarified accountabilities and improved oversight, the application of control self-assessment and the implementation of agreed audit recommendations all will contribute to improving the control environment and increasing attention on economy and efficiency in the medium term. In the short term, heightened awareness of these issues has increased the demand for audits and requests to OIA for support.

40. The OIA strategy for investigatory work is to provide limited in-house resources for investigations, utilize where appropriate the advice of the Office of Internal Oversight Services and contract with specialist outside expertise as cases arise.

41. OIA is a member of the standing working group for systems development and has been involved in the development of PROMS in 1996-1997, through advice on the financial implementation control structure and the security system and participation in the pilot installation in Rabat, Morocco. Similar support will be provided to the development of the new financial system. OIA is also providing advice on the implementation of the new functions being taken on by regional offices. It has identified potential cost savings which could be secured by merging operational support for regional and other UNICEF offices located in the same city.

42. The implementation of audit recommendations is being strengthened through the introduction of a database which records and provides easy access to the global record of audit recommendations and the actions which have been taken to address them. The database, to be operational by September 1997, will be available to the regional offices and headquarters divisions and offices to support their functions in this area.

III. THE ROLE OF THE DIVISION OF EVALUATION, POLICY AND PLANNING IN STRATEGIC PLANNING, MONITORING AND EVALUATION FUNCTIONS

43. EPP is responsible for the development of evaluation policies, procedures and instruments for evaluating the effectiveness and efficiency of UNICEF-assisted programmes and to enhance capacities in those areas. It provides technical leadership in key interrelated areas: monitoring the global situation of children and women; analyzing the impact of social and economic policies on children, and influencing policies to promote the realization of the rights of children. The dynamic interaction between these functions contributes to strategic planning and policy-making.

44. EPP was established in 1996 with the merger of three headquarters offices (Evaluation and Research; Social Policy and Economic Analysis; Planning and Coordination) to ensure that the strategic planning process is more closely linked to the outcome of global monitoring and policy analysis, and to the findings and lessons learned from evaluations. The merger has resulted in a number of benefits: the synergy generated by the combination of related functions and complementary staff skills; increased flexibility and responsiveness, as staff resources can be more easily shifted between priority tasks according to changing circumstances; more independent analysis detached from day-to-day implementation concerns, but with adequate reflection through global monitoring of the situation of children and women; and policy analysis and lessons from programme evaluations within and outside UNICEF.

45. The specific functions and responsibilities of EPP in the areas of strategic planning, monitoring and evaluation are described below.

46. EPP has initiated a participatory process of strategic planning for the preparation of the medium-term plan and the biennium budget. Organizational priorities will be established in the light of external and internal factors influencing the work of UNICEF and the lives of children. The functions of policy analysis, evaluation and monitoring provide direct input to the strategic planning process. EPP serves as the secretariat to a core working group that will coordinate this strategic planning process, which will generate the organization's strategic medium-term plan. EPP is responsible for establishing and facilitating the process to review and report on the progress of implementation of the medium-term plan. Budget formulation and review to allocate financial and human resources are guided by the plan's priorities, goals and objectives.

47. In the area of monitoring, EPP provides technical leadership and coordination for global monitoring of the situation of children and women, which is distinct from the ongoing monitoring of country programmes undertaken by country offices. This work includes the development of indicators, tools and methods to improve global monitoring, especially as related to the goals of the World Summit for Children and child rights; the maintenance of credible corporate databases on key social indicators and promotion of their use in strategic planning, policy analysis, programme design and advocacy; and assuring the quality of corporate databases on the situation of children and women, in collaboration with country and regional offices.

48. In evaluation, EPP ensures more systematic and rigorous monitoring and evaluation of programme performance to strengthen oversight and accountability, improve programme quality and enhance organizational learning and strategic planning. EPP is working with Programme Division, the regional offices and other partners in the development and/or revision of evaluation policies, procedures and instruments (including performance standards, indicators and rating systems); the identification and dissemination of lessons learned to enhance the UNICEF knowledge base and improve organizational performance; and in strengthening cost analysis to enhance programme efficiency and sustainability.

49. A major organizational priority is to improve the quality and relevance of evaluations. At present, most evaluations of UNICEF-assisted programmes are "formative" evaluations which are conducted during implementation, usually to identify implementation problems so that appropriate corrective action can be taken. In addition to actions to improve evaluation quality through capacity-building, improved guidelines and more stringent review, efforts are underway to increase the number and quality of end-of-cycle and ex-post programme evaluations, the better to assess overall results and impact and contribute more substantively to strategic planning.

50. Direct involvement of headquarters and regional offices in evaluation is focused primarily on strategic and thematic evaluations, such as global evaluations of the sustainability of universal child immunization or growth monitoring. Evaluation will thus contribute more consistently to the assessment of performance in implementing corporate policies, and in identifying good practices and lessons that can shape strategic planning and policy formulation. A current evaluation of this type is the evaluation of the multiple indicator cluster survey methodology, to assess how effectively it has contributed to the monitoring of progress towards the mid-decade goals, and to what extent and how it can be used for monitoring the decade goals.

Structures and responsibilities

51. EPP is headed by a Director, with 16 international Professional staff responsible for strategic planning, information and data management, economic and policy analysis and evaluation.

52. Regional offices have one to two staff members responsible for monitoring and evaluation, planning and policy support. Regional offices monitor country offices' compliance with current monitoring and evaluation requirements, including the formulation of an integrated monitoring and evaluation plan for country programmes; the organization of annual and mid-term reviews; the updating of the global evaluation database; and programme and project evaluations and end-of-cycle programme reviews or evaluations. In addition, the regional offices monitor issues facing children in the region, including analysis of socio-economic trends and their impact on children; maintain regional databases on the situation of children; provide training, technical support and guidance to country offices; analyze and report on the results of mid-term reviews and major evaluations; and undertake thematic evaluations and reviews. This work provides the basis for region-specific strategic planning and also contributes to the organization-wide strategic planning process.

53. At country level, the representative is accountable for monitoring and evaluation activities. Larger offices usually have a monitoring and evaluation officer to plan, organize and assist in evaluations and their follow-up, while in smaller offices a focal point is designated from among the programme staff. Monitoring activities contribute to the assessment of the situation of children with respect to the Convention on the Rights of the Child, the goals of the World Summit for Children, the UNICEF Mission Statement and global policies and priorities as articulated in the medium-term plan. Most programme evaluations are initiated and supervised by the country office; ongoing programme monitoring activities are an integral part of the regular work of each programme officer, with the assistance and coordination of the monitoring and evaluation focal point under the supervision of the programme coordinator or senior programme officer.

IV. RECOMMENDATION

54. The Executive Director recommends that the Executive Board adopt the following draft decision:

The Executive Board,

Having reviewed the information provided on the UNICEF system of oversight and the activities of the Office of Internal Audit and the Division of Evaluation, Policy and Planning (E/ICEF/1997/AB/L.12),

1. Endorses the framework of roles, responsibilities and accountabilities for performance monitoring and oversight set out in the report;

2. Welcomes the proposal by the Executive Director to issue an annual report on internal audit activities to the Executive Board starting in 1998.